

### § 141.103

tax in accordance with §11.2(a) of this chapter.

(b) *Bulk distilled spirits transferred to the bonded premises of a distilled spirits plant.* An importer may transfer distilled spirits in bulk to the bonded premises of a distilled spirits plant, without the payment of tax, under the provisions of section 5232(a), Internal Revenue Code of 1986 (26 U.S.C. 5232(a)), and the regulations of the Bureau of Alcohol, Tobacco and Firearms (27 CFR part 251).

(c) *Deferral of payment of taxes on alcoholic beverages.* An importer may pay on a semimonthly basis the estimated internal revenue taxes on all the alcoholic beverages entered or withdrawn for consumption during that period, under the procedures set forth in §24.4 of this chapter.

(d) *Government entries.* If a shipment is entered or withdrawn for consumption by a U.S. Government department or agency, or an authorized representative thereof, no deposit of estimated Customs duties or taxes shall be required if a stipulation is furnished in lieu of the bond. The proper department or agency will then be billed after liquidation of the entry for any duties or charges due. The stipulation shall be in the following form:

I, \_\_\_\_\_ (title),  
a duly authorized representative of the \_\_\_\_\_

(name of U.S. Government department or agency) stipulate and agree on behalf of such department or agency that all applicable provisions of the Tariff Act of 1930, as amended, and the regulations thereunder, and of all other laws and regulations, relating to \_\_\_\_\_

(type of entry)

entry No. \_\_\_\_\_, of \_\_\_\_\_ (date)  
will be observed and complied with in all respects.

(Signature)

[T.D. 73-175, 38 FR 17447, July 2, 1973, as amended by T.D. 78-329, 43 FR 43455, Sept. 26, 1978; T.D. 84-213, 49 FR 41184, Oct. 19, 1984; T.D. 89-65, 54 FR 28414, July 6, 1989; T.D. 92-31, 57 FR 10989, Apr. 1, 1992]

### § 141.103 Amount to be deposited.

Estimated duties shall be deposited in an amount to sufficiently cover the

### 19 CFR Ch. I (4-1-03 Edition)

prospective duties on each item being entered or withdrawn.

[T.D. 73-175, 38 FR 17447, July 2, 1973, as amended by T.D. 99-64, 64 FR 43266, Aug. 10, 1999]

### § 141.104 Computation of duties.

In computing estimated duties, fractional parts of dollars and quantities shall be rounded off in accordance with § 159.3 of this chapter.

[T.D. 73-175, 38 FR 17447, July 2, 1973, as amended by T.D. 99-64, 64 FR 43266, Aug. 10, 1999]

### § 141.105 Voluntary deposit of additional duties.

If either the importer of record or the actual owner whose declaration and superseding bond have been filed in accordance with §141.20 desires, he may estimate, on the basis of information contained in the entry papers or obtainable from the port director, the probable amount of unpaid duties which will be found due on the entire entry and deposit them in whole or in part with the port director. The deposit shall be tendered in writing in the following form in the number of copies required for the purposes of local administration, and an official receipt shall be given for the deposit:

Date \_\_\_\_\_  
To the Port Director, \_\_\_\_\_

Tender is hereby voluntarily made of \$ \_\_\_\_\_ as a supplemental deposit of estimated duties and taxes on \_\_\_\_\_ entry No. \_\_\_\_\_, dated \_\_\_\_\_, in the name of \_\_\_\_\_. Please provide an official receipt.

(Importer of record) or (actual owner)

(Street address)

(City)

(State)

### Subpart H—Release of Merchandise

### § 141.111 Carrier's release order.

(a) *When required.* Except where release is made directly to the carrier in accordance with §141.11(b), no merchandise shall be released from Customs custody until a release order has been executed by the carrier, or, in the